Cost Allocation Worksheet Instructions

11/18/2014

1. **Schedule C**
   Schedule C is the first worksheet to be completed.

   a. Change the heading to your agency name and enter the appropriate Fiscal Year ending date.

   b. Enter the information required under each title:
   1) **Program Title**. From the Service Caption of the contract, Memorandum of Understanding (MOU), Letter of Intent, etc.
   2) **Funding Source**. What Department, Agency, or Organization the revenue is received from. This would include, TDMHSAS, Dept. of Justice, Federal, County, City governments, bank statements, private giving and any other source or revenue.
   3) **Contract**. The contract number physically placed on the contract. (Edison ID) Note: not all revenue generators will have a contract. MOU and the like are acceptable. Blanks for individual contributions are also acceptable.
   4) **Amount**. Self-explanatory. US Dollars, round off cents. Contracts that contain funds from prior fiscal years should only use funds for the current year to the end of the contract.
   5) **COST/FFS**. Cost or Fee for Service (FFS) contract. Please write in COST for Full Budget and FFS for fee for service.

   c. Schedule C will include all sources of income, not just Department of Mental Health and Substance Abuse Services.

   d. The **TOTAL** will calculate automatically.

   e. Make sure Program Title and Amount are correct. These columns populate other worksheets i.e. Cost Allocation Plan and each Program Analysis sheet.

2. **Program Analysis Worksheets**

   a. Fourteen (14) Program Analysis worksheets are provided. If additional worksheets are required please notify [Nadia M. Habashi](#) .

   b. Agency Name. (Program Analysis 1 only) Fill in your agency name in the upper left hand side of the form. This will populate all other worksheets except Schedule C. This is the same as on Schedule C.

   c. Fiscal Year. (Program Analysis 1 only) Fill in the fiscal year in the upper left hand side of the form under Agency Name. This will populate all other worksheets except Schedule C. This is the same as on Schedule C.

   d. Revenues (Text). Will populate from the Program Title listed on Schedule C. Each Program Title will have its own worksheet. You may retitle the tabs appropriately if desired.

   e. Agency Budget (Revenue). This will populate from the dollar amount listed for that revenue generator on Schedule C.

   f. Expenditures. The titles listed on the worksheet are locked and cannot be changed.

   g. Agency Budget (Expenditures). The user will input the appropriate budget for each line item expense. The items that make up each line item are the same as the instructions for the Policy 3 report and Invoice.

   h. Direct. Input the Direct Cost for each expense line and program as needed.

   i. Indirect. Input the Indirect Cost for each expense line and program as needed. Note: Non-profits are non-revenue generating entities. The Indirect Cost should be the difference between Direct Cost and Budget.

   j. Percentages (%). All percentages including Total Personnel Costs, Total Non-Personnel Expenses and Total Expenses are automatically calculated.

   k. Revenues. Direct and Indirect Costs are filled in manually for each Program. They should equal the Total Expenses listed below. If the Totals for the row are **OUT OF BALANCE**, RED, the out of balance amount(s) will be reflected in RED as shown on right side of the worksheet.

l. Expenditures. Direct and Indirect Costs will be manually input. Any Imbalance of a line expenditure row, Direct and Indirect cost to Budget will produce an OUT OF BALANCE, RED to the right of the worksheet.

m. Any column that does not balance Revenue to Expenditures will produce a RED OUT OF BALANCE at the bottom of the worksheet.

3. Cost Allocation Plan

a. This worksheet is automatically prepared by the completion of the previous worksheets. Provided all OUT OF BALANCE totals are eliminated and Schedule C has the correct information the Cost Allocation Plan is **DONE**.

b. Note: If the OUT OF BALANCE RED totals are not eliminated on all prior worksheets an OUT OF BALANCE RED total will be seen for each column and row not in balance. The RED totals can only be eliminated by correcting the appropriate Program Analysis worksheet.

c. Total Revenue: Agency Budget, Direct and Indirect cost and Percent (%) must the Total Expenses.

d. Effective Cost Allocation Rate: This is the percentage used on a monthly basis to obtain your indirect cost. Multiply this % against your total direct cost. The percentages in the Revenues indicates how much of the indirect cost will be applied to each revenue generator.

4. All Forms, Templates, and Attestation

Please change any reference to (Agency Name) or derivative of to your agency name i.e. in the Cost Template.